

Request for Qualifications (RFQ)
For
Certified Public Accountant
Services



Date Issued: September 15, 2023
Date Due: October 16, 2023

**CITY OF MEXICO
BEACH REQUEST
FOR
QUALIFICATIONS**

FOR CERTIFIED PUBLIC ACCOUNTANT SERVICES

The City of Mexico Beach, Florida is requesting proposals from qualified providers of Certified Public Accountant Services as outlined in this request for proposals (“RFQ”).

All proposals must be in writing and mailed to:

The City of Mexico Beach
Attn: Tammy Brunson, City Clerk
201 Paradise Path
Mexico Beach, FL 32456

All proposals must be received by 12:00 p.m., central time, Monday October 16, 2023. The submittals will be publicly opened at this time. Only submittals received by the stated time and date will be considered. Submittals received after the time set for the opening will be rejected and returned unopened to the submitter. All submittals shall be clearly marked on the outside of the envelope “RFQ 2023-26 – CERTIFIED PUBLIC ACCOUNTANT SERVICES.” Complete RFQ specifications and instructions on how to submit must be obtained from the City of Mexico Beach website (www.mexicobeachfl.gov) or Bay County public notices website (publicnoticesbaycountyfl.gov)

Questions concerning this request should be directed the City Administrator, Chris Hubbard, at (850) 648-5700 or, if not in service, then (850) 247-7274 or by e-mail to c.hubbard@mexicobeachfl.gov no later than Monday October 2, 2023

The City of Mexico Beach encourages all segments of the business community to participate in its procurement opportunities, including small businesses, minority/women owned businesses, and disadvantaged business enterprises. The City does not discriminate based on race, color, religion, national origin, disability, sex, or age in the administration of contracts.

The City reserves the right to waive informalities in proposals, to reject any or all proposals with or without cause, and to accept the proposal that in its judgment is in the best interest of the City.

CERTIFIED PUBLIC ACCOUNTANT SERVICES

SECTION I. Introduction

A. Request for Qualifications

The City of Mexico Beach (the City) is requesting "Qualification Statements" from licensed Certified Public Accountant or (hereafter "CPA/Agency") for the purpose of providing comprehensive professional accounting consultation services on a quarterly basis. The CPA must have a proven track record of successfully providing this type of accounting services as outlined in the "Scope of Services" for employers of comparable size and complexity and will work directly with the City Accountant and City Administrator for delivery of these comprehensive services. **Written proposals using the required format provided herein must be delivered to the Mexico Beach City Clerk on or before October 16, 2023, at 12:00 Noon at 201 Paradise Path, Mexico Beach, FL 32456 to be considered. Late submissions will not be considered.**

B. Statement of Purpose

The City of Mexico Beach is seeking proposals for a Certified Public Accountant/Agency to provide consulting services and review of financial reporting to the City Accountant and City Administrator on a quarterly basis or as needed.

C. Bidding Instructions

Sealed Proposals. Each Applicant shall submit **one (1) signed original proposal and five (5) photocopies of the completed proposal.** The hard copies must be submitted in a sealed envelope or package bearing the title "**RFQ 2023-26 For Certified Public Accountant Services**" along with the name and address of the Applicant submitting the proposal. Proposals should include a contact name and an email address for correspondence and **shall be submitted no later than 12:00 noon on October 16, 2023,** to Tammy Brunson, City Clerk, 201 Paradise Path, Mexico Beach, FL 32456. It is the responsibility of the Applicant to ensure that the proposal arrives on time at the right location. Late proposals will not be considered. Unauthorized Modifications. Any unauthorized modifications of RFQ specifications, forms or terms may render the proposal invalid.

D. Responses to Questions

Written questions may be submitted via email prior to the deadline in order to clarify any matters relating to the RFQ. All questions and responses will become public records and will be available via the website (www.mexicobeachfl.gov or publicnoticesbaycountyfl.gov). The deadline for questions is October 2, 2023. Beyond that date and time, questions will not be answered. Questions should be submitted to Chris Hubbard, City Administrator, The City of Mexico Beach, 201 Paradise Path, Mexico Beach, FL 32456, c.hubbard@mexicobeachfl.gov.

E. Public Information

All submitted proposals, and information included therein or attached thereto shall become public record, in accordance with Chapter 119, Florida Statutes.

F. Right to Reject Proposals and Waive Non-Material Irregularities

The City reserves the right to accept or reject any or all proposals, waive any non-material irregularities and technicalities and make minor modifications and may, at its sole discretion, request a clarification or other information to evaluate any or all proposals. The City reserves the right, before awarding the contract, to require the Applicant(s) to submit evidence of qualifications or any other information the City may deem necessary.

SECTION II. RFQ Information

A. Scope of Services

The City of Mexico Beach seeks a professional Certified Public Accountant/Agency licensed to do business in the State of Florida to provide financial consulting services and review of financial reporting on a quarterly or as needed basis. Services include but are not limited to, financial reporting, rate and cost analysis and internal control issues. Monitor and assist with payroll tax and reporting compliance. Assist and monitor staff with general ledger maintenance, ledger controls, bank reconciliements and journal entries monthly. Assist staff with yearly audits, fiscal year closeouts and State of Florida audits. Be available for meetings and workshops and assist City management in other financial matters as needed. The objective of this RFQ is to procure CPA/Agency services.

B. Submission Criteria

Applicants are encouraged to keep RFQ responses concise and relevant to the Scope of Work. In order to maintain comparability and enhance the review process, it is requested that responses be completed and organized in the manner specified in Section IV instructions. Include all the information in your proposal. Failure to provide complete and/or adequate responses to the following may be grounds for rejecting the CPA/Agency from further consideration. It is required that one (1) original proposal and five (5) copies of the proposal be submitted. All submittals should include the following:

1. Describe your experience in the provision of CPA services. If a Firm, include the legal name and address of the main office and branch locations, number of employees, years in business, and designation of legal entity. Indicate whether your firm operates independently or, if your firm is a wholly owned subsidiary or affiliate of a parent company, identify the parent company.
2. Identify the person(s) who will be assigned (and readily available) to this engagement, their specific role(s) and their office location. Include details regarding relevant professional experience and areas of expertise, including resumes, licenses, certification, etc.
3. Provide two (2) references (preferably of similar size and demographics to The City of Mexico Beach) that you have or currently provide accounting services to. Include in this submittal: organization name, address, contact name and title, phone number, and period served.
4. Provide an hourly rate of service as well as an estimated number of hours of service per quarter to review financial reporting and provide feedback and technical assistance.

C. Evaluation Process and Criteria

The City Administrator will evaluate the proposals and make recommendations to the City Council, in accordance with established evaluation criteria. The City will select a successful Applicant and, if a contract agreement cannot be reached with the selected Applicant, the City shall negotiate with their next selection(s) until an Agreement is reached. At any time during the negotiations, the City may modify the choice of a selected Applicant if determined to be in the best interest of the City. The City reserves the right to reject any or all proposals submitted. The City further reserves the right before recommending any award to inspect the facilities, agency, and financial condition or take any other action necessary to determine the ability to perform the work in accordance with specifications, terms, and conditions. The evaluation will be based on the following criteria:

Description of Evaluation Points

- a. 0-25 Demonstrated experience and approach in providing comprehensive CPA Services.
- b. 0-25 Qualifications and experience of staff that will be directly assigned to handle the accounts.
- c. 0-10 Include any value-added services that will further enhance the services through a combination of cost saving measures, financial enhancements, specific offerings, etc.
- d. 0-20 Experience working with government and/or non-profit clients.
- e. 0-20 Hourly Rate for Services.
- f. 100 Maximum Points

D. Contract Term

1. It is the intent of the City of Mexico Beach to receive proposals for the selection of a CPA/Agency to provide consulting services for one (3) year with two (2) one-year renewal options with City approval.
2. *Cancellation of Award/Termination:* In the event any of the provisions of the contract are violated by the vendor, the City Administrator, or designee will give written notice to the vendor stating the deficiencies. Unless the deficiencies are corrected within ten (10) business days, a recommendation will be made to the City Council for immediate cancellation. Upon cancellation, the City of Mexico Beach may pursue any and all legal remedies as provided herein and by law. The City reserves the right to terminate any contract resulting from this RFQ, without cause, with 15 business days prior written notice to the other party. If said contract should be terminated without cause, the City will be relieved of all obligations under said contract. The City will only be required to pay to the vendor that amount of the contract scope of work performed to the date of termination. The vendor will have the option to terminate the contract, without cause, upon 15 business days prior written notice to the City Council. Cancellation of contract by provider may result in removal from bidders/Applicants list for a period of three years.
3. *Default:* In the event that the awarded Applicant(s) should breach this contract, the City reserves the right to seek remedies in law and/or in equity. Default will result in removal from the bidders/Applicants list for a period of three years.
4. *Award of Contract:* The City of Mexico Beach CPA consulting services is expected to be awarded at the November 14, 2023 City Council meeting.

E. Appeals Process

An applicant may appeal to the City funding recommendations by utilizing the following guidelines. Appeals are limited to procedural grounds.

- a. Any Applicant who is adversely affected by a procedural determination may file a Notice of Appeal, in writing, within seventy-two (72) hours following the receipt of a Notice of Fatal Flaws. The Notice of Appeal shall be in writing, shall state the facts upon which such appeals shall be based and the issue(s) to be decided. All notices shall be directed to the City Clerk at, 201 Paradise Path, Mexico Beach, FL 32456.
- b. The City Council shall provide an opportunity to resolve the protest by mutual agreement between the parties within seven (7) business days of receipt of the formal written Notice of Appeal.
- c. If the appeal is not informally resolved, the aggrieved party may file a written request for a formal Appeal Hearing before a Hearing Officer. The Hearing Officer shall be appointed by the City Council. the City's legal representation may be present to advise the Hearing Officer regarding hearing procedures and legal issues.
- d. Within five (5) working days from the date of the Appeal Hearing, the Hearing Officer shall send to the Applicant a final determination consisting of its findings of fact and conclusions as to whether the procedural requirements were complied with by the City. Any determination of the Hearing Officer shall be final.
- e. If, in the sole determination of the City that a dispute may result in a delay or interruption of services to clients, it reserves the right to contract with a contractor of choice on an interim basis to ensure the delivery of service until the appeal is resolved. The disputed dollar amount will be earmarked until the appeal is resolved. All other funds shall be available for distribution.

SECTION III - TERMS, CONDITIONS AND OTHER REQUIREMENTS

A. Tax Exemptions

The City is exempt from federal and state taxes for tangible personal property, sales taxes, and intangible taxes. The City Clerk will sign an exemption certificate submitted by the successful Applicant(s). Applicant(s) doing business with the City will not be exempted from paying sales tax to their suppliers for materials to fulfill contractual obligations with the City, nor will any Applicant be authorized to use the City's Tax Exemption Number in securing such materials.

B. Legal Requirements

It shall be the responsibility of the Applicant to be knowledgeable of all federal, state, county and local laws, ordinances, rules and regulations that in any manner affect the items covered herein which may apply. Lack of knowledge by the Applicant(s) will in no way be a cause for relief from responsibility. Applicants(s) doing business with the City are prohibited from discriminating against any employee, applicant, or client because of race, creed, color, national origin, gender, sexual orientation, or age with regard to but not limited to the following: employment practices, rates of pay or other compensation methods, and training selection.

C. Agreement

A contract will be negotiated after the award for any work to be performed as a result of this RFQ. The RFQ, the proposal, and the resulting consulting agreement will constitute the complete Agreement between Applicant and the City.

D. Trade Secret and Confidential Materials

If the application includes material which is deemed a trade secret (as defined by Section 812.081, FS) or other confidential material exempt from the provisions of Chapter 119, FS, which the applicant does not wish to become public record, the following statement should be included in the application: "Trade Secrets as defined by Section 812.081, Florida Statutes, or other confidential materials contained on *applicable* pages of this application shall not be used or disclosed, except for evaluation purposes. However, if a contract is awarded to this offer or as a result in connection with the submission of this program, the City shall have the right to use or disclose the information designated as trade secrets or confidential to the extent provided in the contract. This restriction does not limit the City's right to use or disclose the information designated as trade secrets or confidential which is obtained from another source." Any exemption claimed will be limited to the pertinent data/documents and must be supported by a statutory exemption. Notwithstanding anything to the contrary, nothing contained in the application shall be deemed or interpreted to restrict or prevent the City from complying with the disclosure requirements of Chapter 119, FS, when material is incorrectly identified as a trade secret or confidential information. By submitting an application, the applicant covenants not to sue the City and waives any claim against the City arising under Chapter 119, Florida Statutes or in connection with or as a result of any disclosures by the City in connection herewith.

SECTION IV - INSTRUCTIONS FOR CERTIFIED PUBLIC ACCOUNTANT (CPA) SERVICES

Submission Checklist (Items a-h)

- a. Letter of Certification: This section is a letter of certification on company letterhead signed by the Applicant. The letter should state that the firm can provide the service the City of Mexico Beach requires, that specific attachments have been included, that the required additional documentation will be forwarded within 24 hours if selected, and that it is understood that all information included in the response shall become public record. See the example of the Letter of Certification, Exhibit A, of this RFQ.
- b. Experience and if applicable Firm Profile: Outline the experience doing this type of work and structure of agency, address, length of time in business, applicable licensure requirements, number of employees, etc.
- c. Approach and Methodology: Discuss how you will accomplish the Scope of Services outlined in Section II — RFQ Instructions. At a minimum, include an explanation of the responsibilities as outlined below:
- d. Provide resumes and descriptions of the staff assigned to this engagement. Describe any value-added services that will be available through this contract.
- e. Describe available training and applicable fees related to accounting so that City Staff may stay abreast of changing legislation and requirements.
- f. Discuss overall communication methods used in presenting various options/plans to City Staff.
- g. Relevant Experience and References: List two relevant references and their contact information.
- h. Cost and Estimated Time Commitment and Schedule: Outline the cost structure and provide any applicable costs to the City.
- i. Certification Affidavit: The Certification Affidavit attests that the organization has made all necessary disclosures. This form needs to be signed with the proposal.
- j. W-9 IRS Form: Complete a standard W-9 IRS form to certify the firm's taxpayer identification number (See RFQ Attachment C.)

EXHIBIT A

EXAMPLE LETTER OF CERTIFICATION

Chris Hubbard, City Administrator
City of Mexico Beach
201 Paradise Path
Mexico Beach, FL 32456

Dear Mr. Hubbard:

We have read the City of Mexico Beach Request for Qualifications for Certified Public Accountant Services and fully understand its intent. We certify that we have adequate experience, personnel, equipment, technology, and facilities to fulfill the requirements. We understand that our ability to meet the criteria and provide the required services may be judged by a Rating Committee with final approval from the City Council.

We have attached the proposal for Certified Public Accountant Services. I, the undersigned Applicant have not divulged, discussed, or compared this proposal with any other Applicants and have not colluded with any other Applicant in the preparation of this proposal in order to gain an unfair advantage in the award of this proposal. It is understood that all information included in, attached to, or required by this RFQ shall become public record upon their delivery to the City of Mexico Beach as defined in the Public Records Act, Chapter 119, F.S.

Submitted by:

(FIRM)
(AUTHORIZED SIGNATURE) (DATE)
(TITLE)
(EMAIL) (TELEPHONE)

EXHIBIT B

CERTIFICATION AFFIDAVIT

Directions: By attesting to this form, the Provider agrees to comply with all sections (one through five) on sworn Affidavit. This form must be signed in the presence of a Notary Public or other Officer authorized to administer oaths.

1. APPLICATION ACCURACY

I do hereby certify that all facts, figures, and representations made in the proposal are true and correct. The filing of this proposal has been authorized by the contracting entity and I have been duly authorized to act as the representative of the organization in connection with this proposal. I also agree to follow all Terms, Conditions, and applicable federal and state statutes.

2. PROHIBITION ON LOBBYING

Applicants are hereby advised and agree to comply with the Coalition's adopted prohibition on lobbying: the City of Mexico Beach shall not award funding to an organization, person or entity which has hired a person, whether directly or indirectly, who receives payment or economic consideration for the purpose of lobbying. Additionally, the City shall not award funding to an organization, person, or entity which has consented to or acquiesced in the employment of a person whose principal responsibilities are to lobby a member of the City on behalf of the organization, person, or entity which seeks funding from the City. Subject to the foregoing, an officer, director, official, principal or bona fide employee of an organization, person, or entity seeking funding may engage in lobbying without payment of any compensation or reimbursement of expenses for such lobbying, whether directly or indirectly. No monies granted by the City shall be used by a Provider agency to hire a lobbyist or to supplant any funds which would allow for the funding of a lobbyist. Any applicant or lobbyist, paid or unpaid, for an Applicant is prohibited from having any private communication concerning any procurement process or any response to a procurement process with any City Official after the issuance of a funding opportunity and until completion of contract award. A proposal from any organization will be disqualified when the Applicant of a lobbyist, paid or unpaid, for the Applicant violates this condition of the procurement process.

3. CONFLICT OF INTEREST

Applicants are hereby advised, and agree to comply with the City's adopted conflict of interest regulations:

All Applicants must disclose the name of any officer, director or agency who is also an employee of the City. All Applicants must disclose the name of any City employee who owns, directly or indirectly, any interest in the Applicants' business or any of its branches. Such disclosure must be submitted as a cover letter included with the Application for Funding, addressed to the City Administrator, no later than the proposal deadline.

4. AGENCY CERTIFICATION

I, the undersigned Applicant, hereby attest that the following policies, procedures, regulations, and documentation is in effect and agree to provide copies of the following within three (3) working days of notification of intent to contract or contract award:

- a. Affirmative Action Policy
- b. Certified Minority Business Enterprise (if applicable)
- c. Small Disadvantaged Business Enterprise Policy (if applicable)
- d. Americans with Disabilities Act Policy
- e. Drug Free Workplace Policy

5. PUBLIC ENTITY CRIME AFFIDAVIT

- a. I understand that a "public entity crime as defined in Paragraph 287.133(1)(g), Florida Statutes means a violation of any state or federal law by a person with respect to and directly related to the transaction of business with any entity or with an agency or political subdivision of any other state or with the United States, including, but not limited to, any bid or contract for goods or services to be provided to any public entity or an agency or political subdivision of any other state or of the United States and involving antitrust, fraud, theft, bribery, collusion, racketeering, conspiracy, or material misrepresentation.
- b. I understand that "convicted" or "conviction" as defined in Paragraph 287.1 33(1)(b), Florida Statutes means a finding of guilt or a conviction of a public entity crime, with or without an adjudication of guilt, in any federal or state trial court of record relating to charges brought by indictment or information after July, 1989, as a result of a jury verdict, non-jury trial, or entry of a plea of guilty or nolo contendere.
- c. I understand that an "affiliate" as defined in Paragraph 287.1C3(a)(a), Florida Statutes means:
 - o A predecessor or successor of a person convicted of a public entity crime; or
 - o An entity under the control of any natural person who is active in the management of the entity and who has been convicted of public entity crime. The term "affiliate" includes those officers, directors, executives, partners, shareholders, employees, members, and agents who are active in the management of affiliate. The ownership by one person of shares constituting a controlling interest in another person, or pooling of equipment of income among persons when not for fair market value under an arm's length agreement, shall be a prima facie case that one person controls another person. A person who knowingly enters into a joint venture with a person who has been convicted of a public entity crime in Florida during the preceding 36 months shall be considered an affiliate.
- d. I understand that a "person" as defined in Paragraph 287.1330) (e), Florida Statutes means any natural person or entity organized under the laws of any state or of the United States with the legal power to enter into a binding contract and which bids or applies to bids on contracts for the provision of goods or services let by a public entity, or which otherwise transacts or applies to transact business with a public entity. The term "person" includes those officers, directors, executives, partners, shareholders, employees, members, and agents who are active in management of an entity.
- e. Based on information and belief, the statement which I have marked below is true in relation to the entity submitting this sworn statement. (Please indicate which statement applies).
 - o Neither the entity submitting this sworn statement, nor any officers, directors, executives, partners, shareholders, employees, members, or agents who are active in management of the entity, nor any affiliate of the entity have been charged with and convicted of a public entity crime subsequent to July 1, 1989.
 - o The entity submitting this sworn statement, or one or more of the officers, directors, executives, partners, shareholders, employees, members, or agents who are active in management of the entity, or an affiliate of the entity has been charged with and convicted of a public entity crime subsequent to July 1, 1989, AND (Please indicate which additional statement applies.)
 - o There has been proceeding concerning the conviction before a hearing officer of the state of Florida, Division of Administrative Hearings. The final order entered by the hearing officer did not place the person or affiliate on the convicted vendor list. (Please attach a copy of the final order).
 - o The person or affiliate was placed on the convicted vendor list. There has been a subsequent proceeding before a hearing officer of the State of Florida, Division of Administrative Hearings. The final order entered by the hearing officer determined that it was in the public interest to remove the person or affiliate from the convicted vendor list. (Please attach a copy of the final order).
 - o The person or affiliate has not been placed on the convicted vendor list. (Please describe any action taken by or pending with the Department of General Services).

Exhibit C IRS FORM W-9

<p>Form W-9 (Rev. October 2018) Department of the Treasury Internal Revenue Service</p>	<p>Request for Taxpayer Identification Number and Certification</p> <p>IP. Go to www.irs.gov/FormW9 for instructions and the latest information.</p>	<p>Give Form to the requester. Do not send to the IRS.</p>
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Print or type. See specific instructions on page 3.	<p>1 Name (as shown on your income tax return). Name is required on this line: do not leave this line blank.</p> <hr/> <p>2 Business name/disregarded entity name, if different from above</p> <hr/> <p>3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check following seven boxes.</p> <p> <input type="checkbox"/> Individual/sole proprietor or single-member LLC <input checked="" type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input checked="" type="checkbox"/> Trust/estate </p> <p>0 Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) Note: Check the appropriate box in the line above for the tax classification of the single-member owner. LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single disregarded from member LLC that the owner should check the appropriate box for the tax classification of its owner.</p> <p>0 Other (see instructions) 1.</p>	<p>4 Exemptions, certain exclusions (codes apply only to not individuals: see on page 3):</p> <p>Employee code (if any) _____</p> <p>Exemption from FATCA reporting (code #) _____</p> <p>Applicable marital status: <i>Married</i> <i>Single</i> <i>Widow</i> <i>Divorced</i> <i>Head of household</i> <i>Married filing jointly</i> <i>Married filing separately</i> <i>Trust</i> <i>Beneficiary of a trust</i> <i>Beneficiary of an annuity</i> <i>Beneficiary of a pension</i> <i>Beneficiary of a IRA</i> <i>Beneficiary of a 529 plan</i> <i>Beneficiary of a 528a plan</i> <i>Beneficiary of a 529c plan</i> <i>Beneficiary of a 529d plan</i> <i>Beneficiary of a 529e plan</i> <i>Beneficiary of a 529f plan</i> <i>Beneficiary of a 529g plan</i> <i>Beneficiary of a 529h plan</i> <i>Beneficiary of a 529i plan</i> <i>Beneficiary of a 529j plan</i> <i>Beneficiary of a 529k plan</i> <i>Beneficiary of a 529l plan</i> <i>Beneficiary of a 529m plan</i> <i>Beneficiary of a 529n plan</i> <i>Beneficiary of a 529o plan</i> <i>Beneficiary of a 529p plan</i> <i>Beneficiary of a 529q plan</i> <i>Beneficiary of a 529r plan</i> <i>Beneficiary of a 529s plan</i> <i>Beneficiary of a 529t plan</i> <i>Beneficiary of a 529u plan</i> <i>Beneficiary of a 529v plan</i> <i>Beneficiary of a 529w plan</i> <i>Beneficiary of a 529x plan</i> <i>Beneficiary of a 529y plan</i> <i>Beneficiary of a 529z plan</i></p>
	<p>5 Address (number, street, and apt. or suite no.) See instructions.</p>	

Enter your **TIN** in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number

or

Employer identification number

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Part II Certification

Under penalties of perjury, I certify that:

- The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
- I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
- I am a U.S. citizen or other U.S. person (defined below); and
- The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here	Signature of U.S. person ▶	Date ▶
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General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/FormW9.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid)

- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property) Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding.

6 City, state, and ZIP code	Requester's name and address (optional)
7 List account number(s) here (optional)	

Part I Taxpayer Identification Number (TIN)
